



(916) 323-7714

March 26, 1932

Dear Mr

Destruction of a Helicopter and Treatment under
Section 170(a)(2) of the Revenue and Taxation Code
and Ordinance No. 533.2 of the County of Riverside

Your letter of December 23, 1931, relates the claim of a taxpayer for reassessment of property damaged by calamity, Revenue and Taxation Code, section 170(a)(2). Specifically, the property was a helicopter that was completely destroyed as the result of a crash caused by mechanical failure.

Initially, you have noted that 58 Ops. Cal. Atty. Gen. 327 at 330 interprets a casualty as "...just about any loss arising through the action of natural physical forces so long as the element of unexpectedness is present". Here the Attorney General was relying on interpretations of the casualty loss regulations under the Internal Revenue Code. An apparent conflict arises because it now appears that the Internal Revenue Service has broadened their interpretation of casualty to include losses arising from man-made causes.

We have searched our files for other county inquiries on the same subject and found two such situations. The first involved the sudden illness and death of a horse whereby we agreed with the county that reassessment was appropriate. The second dealt with a theft without recovery and again we were in agreement that to the contrary reassessment would not be proper. Both of the conclusions were reached with reliance on the opinion of the Attorney General since that office functions as our legal advisor.

Mr. James M. Angell

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March 26, 1982

At 58 Ops. Cal. Atty. Gen. 327, page 339, we note:

Misfortune is commonly understood to signify adversity that befalls one in an unpredictable or chance manner, arising by accident or without the will or concurrence of the person who suffers from it.

This definition was then shortened to provide the direct answer to question number one of the opinion. We think that it covers the helicopter situation because the crash was unpredictable and you have no indication that the mechanical failure was deliberately caused.

We realize that this conclusion is perhaps broader than a strict limitation to "natural or physical forces", but still well within the Attorney General's opinion.

Very truly yours,

James M. Williams
Tax Counsel

JMW:fr

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Legal Section